

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Date:

January 24, 2005

Yoshimoto Matsuda

Group Art Unit:

3617

Serial No.: 10/692,407

Examiner:

Stephen P. Avila

Filed: October 22, 2003

Attorney Ref.

ACO 363

For: SMALL WATERCRAFT

Mail Stop AMENDMENT

Commissioner for Patents

P.O. Box 1450

Alexandria, Virginia 22313-1450

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Sir:

RESPONSE TO OFFICE ACTION

In response to the Office action dated August 25, 2004, please consider the following amendments and remarks:

Amendments to the Claims begin on page 2.

Remarks begin on page 7.